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ABSTRACT

The Milwaukee (Wisconsin) Public Schools (MPS) recently implemented a new, state-designed accounting system, called the Wisconsin Elementary and Secondary School Accounting System (WESSAS), based on guidelines proposed in the U.S. Office of Education's Handbook II. This report describes and discusses that implementation and provides numerous sample MPS recordkeeping and accounting forms. The author first summarizes the old MPS budget system and mentions that attempts to change it were hindered by the old coding system. After noting MPS's multiple tax sources, he describes the eight-category coding structure adopted, which includes tax unit, fund, expenditure or income, project, location, object, function, and job class. The development of forms for showing teaching staff by function and time on program is covered next. Implementation problems are reviewed, involving clerical workload, financial reporting and managerial accountability, and school site budgeting and expenditure control. Five generalizations drawn from MPS's experience include the need for interdistrict comparability of financial information and the increased demand for budget information. Nine advantages and disadvantages of WESSAS are listed, involving uniformity of financial reporting, effective accounting procedures, an audit trail, implementation costs, inapplicability to the local level, and collection of unneeded data. (RW)

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ASBO SCHOOL ACCOUNTING RESEARCH COMMITTEE

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The Implementation of an Accounting System for True Value in this Cost-Conscious Time Using Handbook II Second Revision

A Paper Presented by
Emmett J. Moll

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My presentation is designed to discuss the values and problems associated with the implementation of a new state designed accounting system. The discussion will refer to the experience of the Milwaukee Public School system in converting to WESSAS (Wisconsin Elementary and Secondary School Accounting System). In order to understand some of the problems, a look at the Milwaukee organization chart would be helpful (see slide). Milwaukee has a dual head administrative system. Involved administrative units, under the Secretary-Business Manager, are Accounting and Data Processing Divisions. The Department of Budget Planning and Fiscal Studies, the Human Resources and Administrative Services Divisions are responsible to the Superintendent. All of these units are involved and have input in the conversion and responsibilities for maintenance.

For a number of years Milwaukee Public Schools used a budget which was built around an accountability system. The old coding system used by MPS had fields for fund, activity, location, and object (see slide). MPS was a pilot district in ASBO's PPBES project in the late 1960's and early 1970's. While some progress was made in developing program costs, budget analyses, and program accountability, the old coding system stayed in place and put limitations on identifying full program costs. Problems with this system were due to the fact that activities sometimes were objects. This made program costs difficult to identify.

EA 015 463

The State of Wisconsin worked for several years in developing a new chart of accounts. WESSAS followed guidelines proposed by the U. S. Office of Education's Handbook II and has as its purpose providing financial informa-

tion and promoting "Uniformity important for facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs."*

WESSAS suggests the following sequence of dimensions:

FUND		LOCATION/ ORGANIZATION	OBJECT OR SOURCE		FUNCTION		PROJECT/ PROGRAM	FY	LOCAL
XX	-	XXX	XXX	-	XXX	XXX -	XXX	X	XXX XXX

Milwaukee is the only school district in the state in a city of the first class. There are separate laws dealing with schools in cities of the first class. Milwaukee has three funds and taxing power for them under the law. They are for educational operations, construction of buildings, and for recreation programs. Other districts support buildings by borrowing or out of the general fund. The fund code under WESSAS provides for such fund accounting category distinctions as Food Service, Debt Service, and Pupil Activity Fund. Since Milwaukee needs this dimension and must keep costs by statutory fund, it was necessary to modify the state system by adding a field which we designated tax unit. In addition to the tax unit, the local reporting requirements required further adjustments to the state system. The final adopted structure is as follows:

TAX UNIT		FUND		TYPE (EXPENDITURE/ REVENUE)		PROJECT		LOCATION		OBJECT		FUNCTION		LOCAL (JOB CLASS)
X	-	XX	-	X	-	XXX	-	XXX	-	XXX	-	XXXXXX	-	XXXX X

This structure should allow for the identification of programs and cost data for them. This, when accompanied with program evaluation, should provide for some means of cost effective judgement when making decisions for annual or multi-year funding. The function dimension is used for program identification.

* WESSAS Handbook

Let's examine the development of costs by function and the problems connected with it. While the function or program information has value in showing costs by subject, Milwaukee does not determine staff on subject department basis. Milwaukee has a high school staffing formula which supplies teacher on a pupil class period basis by school so salary cost data by subject are not especially helpful in the decision making process.

In order to provide for proper cost accounting, it is necessary to identify teachers by the subject or subjects they teach. This required us to develop forms for schools to show the number of teaching staff by function code (see form) for each school. In addition to the form showing numbers, it is necessary to identify each teacher's time with programs (see form). Then staff in the Division of Human Resources must enter into the payroll system the proper code distribution so that proper charges are made to the different functions. This requires coding distributions to be identified and recorded for 1400 teachers. This is time consuming, not only to develop but to keep up to date during the school year. Since principals do use a department organization to distribute supplies and equipment, the function dimension is very helpful to the planning and administration of this part of the budget.

When implementing this system, several problems became obvious. The first problem was the great amounts of clerical work. The second problem encountered was the lack of compatibility between financial reporting and managerial accountability. Since the system was designed to aid in the reporting and financial accounting functions, it works when applied to this purpose. The financial system should interface with local budget and accountability systems. However, solutions to technical problems in this area required much staff work and caused employee conflict. The Board expects the budget and accompanying information to be available in the usual form showing accounta-

bility information while our Accounting Division is expected to report costs in the WESSAS form adopted by the State.

Another problem centers around school site budgeting and expenditure control. General instructional funds are requested by each school principal. However, certain special instructional programs are budgeted centrally. Some of these are Mentally Retarded, Learning Disabilities, Emotionally Disturbed, English as a Second Language, etc. In addition, budgets under the authority of the Secretary-Business Manager such as plant operations, food service, and building repairs, are planned by the areas having business functions. To provide for this process and at the same time develop a display which will show a total school site budget and later show expenditures relating to that budget has been a great clerical task. It is one which we are still trying to complete. At present, we are committed to keeping our budget requesting authority as it is and at the same time providing school by school and program by program information. Since the School Board is now elected on an area basis, there is more interest in individual school budgets and expenditures. Future plans also include the possible inclusion of fringe benefits with program and site costs. This is a whole new problem which will require more accounting and clerical work.

The experience of the last several years leads me to some conclusion and generalization about implementing a major change in financial systems and PPBES. They are:

1. School accounting throughout the country needed to be broadened to conform to accepted practices.
2. There is a need for comparable financial information between districts within a state and between districts located in other states.

3. More and more information is demanded by Boards and the public for budget review.
4. Accommodations should be made for both financial reporting and local accountability. The structure of the financial system should not dictate the local administrative organization.
5. A school organization must be committed to an accounting system conversion. All administrative units must understand that the new system will be used. Before making a conversion, the top administration must make it clear that the new system has high priority.

Experience with the system has led to the following conclusions regarding the advantages and disadvantages of the system.

ADVANTAGES:

1. The system provides a uniform and systematic method for collecting and reporting school revenues and expenditures for each school district in the state.
2. Comparable data is available to the state for fiscal analysis.
3. The system requires local districts to install effective and consistent accounting procedures.
4. It provides an audit trail for all revenues and expenditures at the local district level.

DISADVANTAGES:

1. Additional costs are incurred by the local districts to implement and maintain the mandated system.
2. There is a real potential for mandated collection of needless data to satisfy the appetite for information and generation of paper work. There is danger that each agency within the Department of Public Instruction

will be free to establish its own reporting requirements without regard to the impact on the local district. Certainly it is important to have some overall control to prevent run away increases in paper work.

3. The system is of limited value in the budget process at the local level. It does not provide additional information required for the effective administration of the Milwaukee school district.
4. Length of the code number produces an increased number of coding errors.
5. The required collection and reporting of information may exceed the point of diminishing return; i.e., mandated collection of more "so what" information.

The final evaluation of the system may center on the following questions:

1. Do the potential benefits justify the cost of the system?
2. To what extent will the use of the accounting system enhance the educational delivery system at the classroom level?

EJM:fs

10-25-82

MILWAUKEE PUBLIC SCHOOLS
HIGH SCHOOL TEACHING STAFF
BY SOURCE CODE
FOR 1982-83

DATE 10/01/82

LOCATION 003 JUNEAU

SOC SEC NO	LAST NAME	FIRST NAME	I	SUBJECT AREA SOURCE CODE	NUMBER OF ASSGN'D PERIODS	SUBJECT AREA SOURCE CODE	NUMBER OF ASSGN'D PERIODS	SUBJECT AREA SOURCE CODE	NUMBER OF ASSGN'D PERIODS	SUBJECT AREA SOURCE CODE	NUMBER OF ASSGN'D PERIODS	SUBJECT AREA SOURCE CODE	NUMBER OF ASSGN'D PERIODS	TOTAL OF ASSGN'D PERIODS
352-48-1454	BROWNF	SUSAN	J	204	6									6
397-44-8630	BURKF	THOMAS		116	6									6
394-22-2175	BUSCHATZ	DANIEL	P	113	3	242	3							6
021-38-9971	CARROLL	JOHN	F	110	5	242	1							6
389-60-4951	D'AMATO	JULIA	P	205	4	242	2							6
397-52-3167	DOEPKE	DAVID	J	205	6									6
387-20-4586	DORFMAN	DOROTHY	G	110	1	242	2							6
477-94-0685	FALK	TERRENCE	P	110	4	242	1	118	1					6
324-60-9208	FAZAL-DIN	DAVID		204	6									6
393-40-3713	FRANK	KRISTY	L	110	3	242	2	273	1					6
511-50-9209	GALLANT	CYNTHIA	E	115	5	242	1							6

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HIGH SCHOOL TEACHING STAFF BY FUNCTION CODE

SCHOOL NAME _____

A. REGULAR AND OTHER PROGRAM TEACHERS

	Local Fund Function Code	Local Source Code	Number of Assigned Periods: Locally Funded Assignments(c)	+ Other Assignments(d)	= Total Periods Assigned
CLASS ASSIGNMENTS					
Specialty Program (a)	129400	025			
Bilingual (a)	129200	267			
Interim Learning (a)	129300	222			
Art	121000	262			
Business Education	132000	115			
Distributive Education	133000	116			
Driver Education	145000	117			
English	122000	110			
Foreign Language	123000	111			
Health and Phy. Educ.	140000	264			
Home Economics	135000	265			
Industrial Education	136000	266			
Mathematics	124000	112			
Music	125000	263			
Reading	122110	220			
Science	126000	113			
Social Studies	127000	114			
TOTAL - CLASS ASSIGNMENTS					

SCHOOL NAME JUNEAU

B. EXCEPTIONAL EDUCATION TEACHERS (e)

AREA	Local Fund Function Code	Local Source Code	Total Periods Assigned
Emotionally Disturbed	153000	207	6
Emotionally Dist.- Bilingual	153100	281	--
Learning Disabilities	157000	208	18
Learning Dis. - Bilingual	157100	282	--
Mildly Retarded	155200	205	12
Mildly Retarded - Bilingual	155900	283	--
Severely Retarded	155300	213	--
Physically Handicapped	156400	203	--
Physically Hand. - Therapist	156300	203	--
Visually Handicapped	156700	201	--
Deaf and Hard-of-Hearing *	156100	204	24*

TOTAL - EXCEPTIONAL EDUCATION TEACHER ASSIGNMENTS (CLASS AND NON-CLASS) 60

NUMBER OF EXCEPTIONAL EDUCATION TEACHERS (TOTAL ASSIGNMENTS ÷ 6) 10 (f)*

*Excludes one teacher on Teacher Needs Report working at South Division.

C. SUMMARY

	Number of Assigned Periods		
	Locally Funded Teachers(c) +	Other Teachers(d) =	Total Teachers
NUMBER OF REGULAR TEACHERS	60.8	2.2	63.0
NUMBER OF EXCEPTIONAL EDUCATION TEACHERS			10.0
GRAND TOTAL (MUST EQUAL TOTAL ON TEACHER NEEDS REPORT)			73.0*

*See note under Exceptional Education

See footnotes on following page.

HIGH SCHOOL TEACHING STAFF BY FUNCTION CODE (Cont.)

SCHOOL NAME JUNEAU

A. REGULAR AND OTHER PROGRAM TEACHERS (Cont.)

	Local Fund Function Code	Local Source Code	Number of Assigned Periods: Locally Funded Assignments(c)	+ Other Assignments(d)	= Total Periods Assigned
NON-CLASS ASSIGNMENTS					
Undifferentiated					
Equivalency Assign. (b)	110000	242	60.4	1.6	62
Lunchroom Supervision	110000	242	6		6
Business Manager	110000	242	1		1
Spec. Implementer	110000	242		3.6	3.6
Department Chairmen	110000	242	5		5
Learn./Curr. Coord.	110000	242			--
Total - Undifferentiated			72.4	5.2	77.6
Extracurricular					
Newspaper	160000	118	1		1
Annual	160000	118	1		1
Student Council	160000	118	1		1
Special Activities	160000	118	1		1
Special Events	160000	118			--
Total - Extracurricular			4	--	4
Other					
Reading Resource	122110	220			--
Guidance	213000	261	23		23
Librarian	222200	228	12		12
Human Relations	219000	273	4		4
Audio-Visual	222300	226	2		2
Total - Other			41	--	41
TOTAL - NON-CLASS ASSIGNMENTS			117.4	5.2	122.6
TOTAL - REGULAR TEACHER ASSIGNMENTS (CLASS AND NON-CLASS)			364.8	13.2	378

* * * * *

NUMBER OF REGULAR TEACHERS (TOTAL ASSIGNMENTS ÷ 6) 60.8 (c) + 2.2 (d) = 63.0

LINE NO.	ACCOUNT NUMBER							LOCAL		NATURE OF EXPENDITURE	PAY RGE	1981-82 POS.	198. POS.
	TAX Unit	FUND	TYPE	PROJ.	LOC.	OBJ.	FUNCTION	JOB CLASS	DIM				
00325										.SALARIES			
00050										..INSTRUCTIONAL & SUPPORT			
00100	1	10	4	603	003	003	240000	4900	0	PRINCIPAL		1.00	1.00
00200	1	10	4	603	003	011	240000	5025	0	ASSISTANT PRINCIPAL	317C	2.00	2.00
00300	1	10	4	603	003	015	240000	5030	0	ASSISTANT IN ADMINISTR.	313E		
00400	1	10	4	603	003	021	110000	5105	0	TEACHER-UNDIFFERENTIATED	1	37.60	2.90
00410	1	10	4	603	003	021	121000	5105	0	TEACHER-ART	1		.90
00420	1	10	4	603	003	021	122000	5105	0	TEACHER-ENGLISH	1		9.00
00430	1	10	4	603	003	021	123000	5105	0	TEACHER-FOREIGN LANGUAGE	1		.70
00440	1	10	4	603	003	021	124000	5105	0	TEACHER-MATHEMATICS	1		6.80
00450	1	10	4	603	003	021	125000	5105	0	TEACHER-MUSIC	1		.70
00460	1	10	4	603	003	021	126000	5105	0	TEACHER-SCIENCE	1		4.70
00470	1	10	4	603	003	021	127000	5105	0	TEACHER-SOCIAL STUDIES	1		7.40
00500	0	00	0	000	000	000	000000	0000	0	TEACHER-VOCATIONAL CURR.	1		
00510	1	10	4	603	003	021	132000	5105	0	TEACHER-BUSINESS ED.	1		5.00
00520	1	10	4	603	003	021	133000	5105	0	TEACHER-DISTRIBUTIVE ED.	1		
00530	1	10	4	603	003	021	135000	5105	0	TEACHER-HOME ECONOMICS	1		1.30
00540	1	10	4	603	003	021	136000	5105	0	TEACHER-INDUSTRIAL ED.	1		2.90
00600	1	10	4	603	003	021	140000	5105	0	TEACHER-HEALTH & PHY.ED.	1		5.20
00610	1	10	4	603	003	021	145000	5105	0	TEACHER-DRIVER EDUCATION	1		1.40
00700	1	25	4	603	003	021	132000	5105	0	TEACHER-BUSINESS ED.(VEA)	1		
00800	1	25	4	603	003	021	135000	5105	0	TEACHER-HOME ECON.(VEA)	1		
00900	0	00	0	000	000	000	000000	0000	0	TEACHER-H.EC.(VEA)-HERO	1		
01000	1	25	4	603	003	021	136000	5105	0	TEACHER-INDUSTR. ED.(VEA)	1		
01100	1	25	4	603	003	021	134000	5105	0	TEACHER-HEALTH OCC.(VEA)	1		
01200	1	10	4	603	003	021	129200	5105	0	TEACHER-BILINGUAL	1		
01300	1	10	4	603	003	021	122110	5105	0	TEACHER-READING	1	.90	.50
01400	1	10	4	603	003	021	129300	5105	0	TEACHER-INTERIM LEARNING	1		
01500	1	10	4	603	003	021	213000	5105	0	GUIDANCE COUNSELOR	1	2.70	3.10
01600	1	10	4	603	003	021	213900	5105	0	VOCATIONAL COUNSELOR	1	1.00	1.00
01700	1	10	4	603	003	021	129400	5105	0	TEACHER-SPECIALTY	1	2.00	.40
01800	1	10	4	603	003	021	219000	5105	0	CCORD.-HUMAN RELATIONS	1	1.00	1.00
01900	1	10	4	603	003	021	222200	5105	0	TEACHER LIBRARIAN	1	2.00	2.00
01910	1	10	4	603	003	021	222300	5105	0	TCHR.-AUDIOVISUAL COORD.	1		.40
01950	1	10	4	603	003	021	160000	5105	0	TEACHER-EXTRACURRICULAR	1		1.00
02000	1	10	4	603	003	111	240000	2650	0	DATA PROCESSING TECHNIC.	H-6		
02100	1	10	4	603	003	119	240000	5880	0	SCHOOL SECRET. III-12 MO	A-6A	1.00	1.00
02200	1	10	4	603	003	119	240000	5869	0	DATA PROC. SECRET.-12 MO	A-3C	1.00	1.00

DIVISION

DEPARTMENT SUMMARY OF

PROGRAM HIGH SCHOOLS

MILWAUKEE PUBLIC SCHOOLS

BUDGET REQUEST

YEAR 1982-83

SEQ 0035

APPROVED BY DATE

PREPARED BY DATE

LINE NO	ACCOUNT NUMBER (FUND / PROG / LOC / OBJ / FUNCTION)	LOCAL (ORG CLASS / D / SUB)	NATURE OF EXPENDITURE	PAY RANGE	1981-82 POS	1982-83 POS	1982-83 AMOUNT	BUDGET 1981-82	BUDGET 1980-81	PAST EXPENDITURES 1980-81	PAST EXPENDITURES 1979-80
00025			SALARIES								
00050			--INSTRUCTIONAL & SUPPORT								
00100	1-10-4-603-039-003-240000	4900-0	PRINCIPAL		16.00	16.00	680,192	646,352	620,320	585,882	555,234
00200	1-10-4-603-039-011-240000	5025-0	ASSISTANT PRINCIPAL	31C	46.00	45.00	1,632,635	1,552,040	1,562,105	1,524,084	1,145,901
00300	1-10-4-603-039-015-240000	5030-0	ASSISTANT IN ADMINISTR.	31E	2.00	2.00	62,276	57,048		43,542	295,511
00400	1-10-4-603-039-021-110000	5105-0	TEACHER-UNDIFFERENTIATED	1	3161.60	42.80	1,045,756	27,264,621	28,203,838	27,379,778	28,321,847
00410	1-10-4-603-039-021-121000	5105-0	TEACHER-ART	1		45.80	1,077,535				
00420	1-10-4-603-039-021-122000	5105-0	TEACHER-ENGLISH	1		190.00	4,470,110				
00430	1-10-4-603-039-021-123000	5105-0	TEACHER-FOREIGN LANGUAGE	1		42.00	988,136				
00440	1-10-4-603-039-021-124000	5105-0	TEACHER-MATHEMATICS	1		153.60	3,613,749				
00450	1-10-4-603-039-021-125000	5105-0	TEACHER-MUSIC	1		35.20	828,150				
00460	1-10-4-603-039-021-126000	5105-0	TEACHER-SCIENCE	1		124.20	2,922,054				
00470	1-10-4-603-039-021-127000	5105-0	TEACHER-SOCIAL STUDIES	1		135.70	3,192,417				
00500	0-00-0-000-000-000-00 000	0000-0	TEACHER-VOCATIONAL CURR.	1						699,838	
00510	1-10-4-603-039-021-132000	5105-0	TEACHER-BUSINESS ED.	1		92.80	2,183,307				
00520	1-10-4-603-039-021-133000	5105-0	TEACHER-DISTRIBUTIVE ED.	1							
00530	1-10-4-603-039-021-135000	5105-0	TEACHER-HOME ECONOMICS	1		38.00	894,027				
00540	1-10-4-603-039-021-136000	5105-0	TEACHER-INDUSTRIAL ED.	1		111.90	2,632,670				
00600	1-10-4-603-039-0 1-140000	5105-0	TEACHER-HEALTH & PHY.ED.	1		126.20	2,969,100				
00610	1-10-4-603-039-021-145000	5105-0	TEACHER-DRIVER EDUCATION	1		29.10	684,637				
00700	1-25-4-603-039-021-132000	5105-0	TEACHER-BUSINESS ED.(VEA)	1							
00800	1-25-4-603-039-021-135000	5105-0	TEACHER-HOME ECON.(VEA)	1							
00900	0-00-0-000-000-000-000000	0000-0	TEACHER-H.EC.(VEA)-HERO	1							
01000	1-25-4-603-039-021-136000	5105-0	TEACHER-INDUSTR. ED.(VEA)	1							
01100	1-25-4-603-039-021-134000	5105-0	TEACHER-HEALTH OCC.(VEA)	1							
01200	1-10-4-603-039-021-129200	5105-0	TEACHER-BILINGUAL	1	6.40	4.60	76,783	112,185	91,964	352,033	309,427
01300	1-10-4-603-039-021-122110	5105-0	TEACHER-READING	1	24.80	14.10	324,267	564,696	568,490	1,097,021	958,045
01400	1-10-4-603-039-021-129300	5105-0	TEACHER-INTERIM LEARNING	1	7.00	3.00	69,180	159,824	150,167	137,266	105,890
01500	1-10-4-603-039-021-213000	5105-0	GUIDANCE COUNSELOR	1	54.90	55.00	1,425,208	1,288,119	1,617,361	97,711	26,163
01600	1-10-4-603-039-021-213400	5105-0	VOCATIONAL COUNSELOR	1	19.00	18.00	466,434	445,797			
01700	1-10-4-603-039-021-129400	5105-0	TEACHER-SPECIALTY	1	26.50	10.90	256,442	621,770			
01800	1-10-4-603-039-021-219000	5105-0	COORD.-HUMAN RELATIONS	1	15.00	15.00	358,035	351,945		175,940	
01900	1-10-4-603-039-021-222200	5105-0	TEACHER LIBRARIAN	1	30.00	30.00	735,660	735,150	705,384	576,379	552,548
01910	1-10-4-601-039-021-222300	5105-0	TCHR.-AUDIOVISUAL COORD.	1		6.00	141,165				
01950	1-10-4-603-039-021-160000	5105-0	TEACHER-EXTRACURRICULAR	1		15.00	352,905				
02000	1-10-4-603-039-111-240000	2650-0	DATA PROCESSING TECHNIC.	M-6	2.00	2.00	40,378	37,258		17,476	
02100	1-10-4-603-039-119-240000	5880-0	SCHOOL SECRET. III-12 MO	A-6A	15.00	15.00	300,225	255,900		1,497,533	
02200	1-10-4-603-039-119-240000	5868-0	DATA PREC. SECRET.-12 MO	A-3C	15.00	15.00	250,845	233,025			
02300	0-00-0-000-000-000-000000	0000-0	SECRETARY (12 MONTHS)						866,775		1,280,361
02400	1-10-4-603-039-119-240000	5865-0	SCHOOL SECRETARY I-12 MO.	A-3A	52.00	52.00	850,564	779,844			
02500	1-10-4-603-039-119-240000	5866-0	SCHOOL SECRETARY I-10 MO.	A-3B	30.00	29.00	380,219	350,550	620,750		
02600	1-10-4-603-039-123-240000	5855-0	SCHOOL ACCOUNTANT	4-2	15.00			342,915	309,750	327,134	292,185
02700	1-10-4-603-039-140-110000	5715-0	GENERAL AIDE-REGULAR	4-A	130.19	122.75	1,074,307	1,057,152	1,052,103	967,038	848,034
02800	1-10-4-603-039-140-110300	5705-0	PARAPROFESSIONAL AIDE-REG	4-E							
02900	1-10-4-603-039-140-129200	5705-0	PARAPROF. AIDE-BILINGUAL	4-E	9.00	6.25	71,205	98,595	66,852	76,764	63,393
03000	1-10-4-603-039-140-219000	5715-0	GENERAL AIDE-HUMAN REL.	4-A							
03050	1-10-4-603-039-146-239000	2440-0	AIDE SUPERVISOR	6-1C		3.00	57,114				
03100	1-10-4-603-039-140-239000	9912-0	COMMUNITY AIDE	4-C		20.00	198,000				
03125		TOTAL	--INSTRUCTIONAL & SUPPORT		3677.39	1666.90	37,305,897	34,954,786	36,435,861	35,535,349	34,874,354
03150			--UNCLASSIFIED								
04250	1-10-4-603-039-122-110000	5105-0	TEACHER - HOURLY PAYMENTS				370,682	370,343	383,834	377,469	389,592
04300	1-10-4-603-039-023-110000	5300-0	TEACHER - SUBSTITUTE				1,232,484	1,053,380	977,306	1,152,535	993,709
04350	1-10-4-603-039-023-222200	5300-0	TEACHER-LIBRARIAN-SUB				27,630	24,000	18,750	5,219	417
04400	1-10-4-603-039-241-160000	5555-0	PART-TIME CLRK-EXTRACURR.				333,750	325,470	342,600	333,712	282,153
04450	1-10-4-603-039-140-110000	5105-0	TEACHER-SUBSTITUTE					8,375	10,635		496

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GENERAL FUND

BUDGET FINANCE CODE

I. OLD MILWAUKEE PUBLIC SCHOOL CODES

FUND	ACTIVITY	OBJECT	LOCATION
X	XXXX	XXX	XXX

II. WESSAS CODES

FUND		LOCATION/ ORGANIZATION		OBJECT OR SOURCE		FUNCTION		PROJECT/ PROGRAM	FY	LOCAL
XX	-	XXX	-	XXX	-	XXX XXX	-	XXX	X	XXX XXX

III. NEW MILWAUKEE PUBLIC SCHOOL CODES

TAX UNIT		FUND		TYPE (EXPENDITURE/ REVENUE)		PROJECT		LOCATION		OBJECT		FUNCTION		LOCAL (JOB CLASS)
X	-	XX	-	X	-	XXX	-	XXX	-	XXX	-	XXXXXX	-	XXXX X

DIVISION
DEPARTMENT
PROGRAM SENIOR HIGH SCHOOLS

MILWAUKEE PUBLIC SCHOOLS
BUDGET REQUEST

YEAR 1979-80

APPROVED BY
DATE
PREPARED BY
DATE

ACCT	ACCOUNT NUMBER	NATURE OF EXPENDITURE	PAY RGE	1978-79 POS.	1979-80 REQUEST POS.	1979-80 REQUEST AMOUNT	BUDGET 1978-79	BUDGET 1977-78	1978-79 ESTIMATED EXPENDITURE	PAST EXPENDITURES 1977-78	PAST EXPENDITURES JAN.-JUNE 1977
0330	1-0225-202-	SCIENCE - BIOLOGY				6,452	6,072	5,794		4,270	3,161
0340	1-0226-202-	SCIENCE - CHEMISTRY				3,381	2,874	2,682		1,991	31
0350	1-0227-202-	SCIENCE - PHYSICS				3,948	3,526	3,129		2,276	1,11
0360	1-0224-202-	SOCIAL STUDIES				18,230	15,528	15,385		13,918	7,91
0370	1-0228-202-	DRAFTING				40	33	33		19	
0380	1-0229-202-	ELECTRIC				322	303	289		443	13
0390	1-0233-202-	GRAPHIC ARTS & PHOTO.				1,455	764	140		246	39
0400	1-0234-202-	MACHINE SHOP				131	121	115			
0410	1-0235-202-	METAL FAB. - WELDING				259	240	229		230	-46
0420	1-0236-202-	PATTERN MAKING									
0430	1-0237-202-	PLUMBING									
0440	1-0238-202-	TRANSPORTATION				150	282	269			
0450	1-0239-202-	ACCOUNTING				113	105	100		174	237
0460	1-0245-202-	GENERAL SCHOOL				5,300					
0470	1-0273-202-	LIBRARY				13,428	11,889	12,029		12,512	8,737
0480	1-0271-202-	AUDIO-VISUAL				1,341	1,274	1,066		396	361
0490	1-0297-202-	BILINGUAL EDUCATION				1,790	1,223	1,299		809	356
0700	1-0255-202-	READING				8,481	7,359	7,226		9,318	2,691
0710	1-0230-202	INTERIM LEARNING									
0720	1-0258-202-	SPECIAL B						111			
0730	1-0398-202	DESEGREGATION				32,350					
0740		PREVIOUS EXPERIENCE							140,000		
0750		TOTAL PREPARED MATERIALS				200,693	140,818	141,444	140,000	93,973	54,754
0760		EDUCATIONAL SUPPLIES									
0770	1-0210-203-	ART				74,526	60,256	60,692		36,948	30,867
0780	1-0212-203-	BUSINESS EDUCATION				13,698	12,132	12,271		11,152	6,467
0790	1-0211-203-	DISTRIBUTIVE ED.				3,050	2,923	3,068		1,349	1,257
0800	1-0213-203-	DRIVER EDUCATION				3,731	3,312	3,287		1,995	49
0810	1-0214-203-	ENGLISH				3,281	3,044	3,080		2,037	1,230
0820	1-0215-203-	FOREIGN LANGUAGE				2,034	1,798	1,783		1,204	657
0830	1-0216-203-	GUIDANCE				2,868	2,601	2,603		3,061	1,064
0840	1-0217-203-	HOME ECONOMICS				34,075	30,487	30,094		26,782	16,016
0850	1-0218-203-	INDUSTRIAL ED.				93,712	77,469	76,408		88,550	91,716
0860	1-0220-203-	MATHEMATICS				6,433	5,488	5,344		7,191	2,603
0870	1-0221-203-	MUSIC				32,410	27,180	26,863		27,619	13,506
0880	1-0222-203-	HEALTH & PHY. ED.				26,933	22,918	22,970		18,304	14,171
0890	1-0223-203-	SCIENCE - GENERAL				26,082	6,439	6,145		6,721	3,308
0900	1-0225-203-	SCIENCE - BIOLOGY				24,975	20,849	20,853		19,135	8,418
0910	1-0226-203-	SCIENCE - CHEMISTRY				15,452	12,828	12,739		13,418	6,011
0920	1-0227-203-	SCIENCE - PHYSICS				9,787	8,816	8,866		3,280	2,938
0930	1-0224-203-	SOCIAL STUDIES				2,468	2,158	2,075		3,119	1,013
0940	1-0228-203-	DRAFTING				1,904	1,763	1,774		1,607	545
0950	1-0229-203-	ELECTRIC				6,188	5,730	5,600		6,457	2,781
0960	1-0233-203-	GRAPHIC ARTS & PHOTO.				9,000	7,225	7,024		7,358	2,737
0970	1-0234-203-	MACHINE SHOP				6,394	5,920	3,390		6,342	1,343
0980	1-0235-203-	METAL FAB. - WELDING				17,000	16,940	16,949		13,662	5,175
0990	1-0236-203-	PATTERN MAKING									
1000	1-0237-203-	PLUMBING				25,000	26,000	25,517		7,858	9,092
1010	1-0238-203-	TRANSPORTATION				8,870	8,213	8,060		8,139	3,844
1020	1-0239-203-	ACCOUNTING				6,500	4,400	2,628		4,123	3,366
1030	1-0245-203-	GENERAL SCHOOL				114,944	98,358	69,202		84,139	48,581
1040	1-0271-203-	AUDIO-VISUAL				19,343	16,488	14,998		18,850	7,146

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PROGRAM SENIOR HIGH SCHOOLS

MILWAUKEE PUBLIC SCHOOLS
BUDGET REQUEST

YEAR 1979-80

APPROVED BY _____ DATE _____
PREPARED BY _____ DATE _____

ACCT OBJ	ACCOUNT NUMBER	NATURE OF EXPENDITURE	PAY RGE	1978-79 POS.	1979-80 REQUEST POS.	1979-80 REQUEST AMOUNT	BUDGET 1978-79	BUDGET 1977-78	1978-79 ESTIMATED EXPENDITURE	PAST EXPENDITURES 1977-78	PAST EXPENDITURES JAN.-JUNE 1977
0010		INSTRUCTION									
0020		SALARIES									
0030		INSTRUCTIONAL & SUPPORT									
0040	1-0249-002-	PRINCIPAL		15.00	15.00	559,073	517,491	473,854	521,677	451,602	261,938
0050	1-0249-011-	ASSISTANT PRINCIPAL		39.00	38.00	1,167,299	1,000,581	939,525	1,004,185	952,644	540,648
0060	1-0249-015-	ASSISTANT - ADMINISTRATION		12.00	12.00	283,077	212,322	233,421	288,404	228,398	126,809
0070	1-0249-021-	TEACHER(SEPTEMBER)		1253.00	1301.70	29,094,699	24,394,176	23,774,591	23,946,000	23,901,137	11,209,418
0080	1-0207-021	TEACHER-BILINGUAL	I		5.40	107,379					
0090	1-0255-021-	TEACHER-READING		29.00	34.00	677,114	659,779	603,139	644,000	722,634	304,887
0100	1-0230-021	TEACHER-INTERIM LEARNING	I		7.00	139,454					
0110	1-0214-021-	GUIDANCE COUNSELOR	I		77.70	1,547,928					
0120	1-0259-021-	TEACHER-SPECIAL E									1,441
0130	1-0249-031-	TEACHER LIBRARIAN		30.00	29.80	533,660	559,958	559,648	591,000	492,184	239,220
0140	1-0249-119-	SECRETARY (12 MONTHS)		59.00	60.00	787,980	742,348	599,158	737,010	1,133,878	596,736
0150	1-0249-119-	SECRETARY (10 MONTHS)		53.00	57.00	966,591	687,013	677,993	503,432		
0160	1-0249-123-	SCHOOL ACCOUNTANT		15.00	15.00	282,363	275,915	263,275	271,440	277,044	109,196
0170	1-0249-140-	SCHOOL AIDE(FT EQUIVALENTS)		105.51	128.84	863,740	910,568	1,113,070	973,034	1,001,792	529,452
0180	1-0207-140	SCHOOL AIDE(BILINGUAL)	HR		9.00	60,120					
0190	1-0255-140-	SCHOOL AIDE (READING)	HR								
0200	1-0230-140	SCHOOL AIDE(INTERIM LRNG)	HR								
0210		TOTAL INSTRUCTIONAL & SUPPORT		1492.531	1787.44	33,673,068	29,701,554	29,033,698	29,696,182	29,161,262	13,923,719
0220		UNCLASSIFIED									
0230	1-0249-022-	TEACHER - HOURLY PAYMENTS				362,600	352,100	135,100	345,000	362,653	104,635
0240	1-0249-023-	TEACHER - SUBSTITUTE				674,148	806,500	682,000	901,600	744,353	369,447
0250	1-0249-033-	TEACHER-LIBRARIAN-SUB				19,600	750	2,250	21,000	3,628	293
0260	1-0249-071-	TEACHER - EXTRACURRICULAR				262,500	257,129	244,430	255,500	300,254	102,844
0270	1-0249-080-	TEACHER-ORIENTATION				6,000	4,800	2,400	4,600	4,475	
0280	1-0249-081-	SUPERVISOR - ORIENTATION								33,013	
0290	1-0249-120-	SECRETARY-SUBSTITUTE				35,100	57,600	26,400	50,400	45,783	37,881
0300	1-0249-137-	STUDENT COOP PROGRAM				33,000	29,400		29,400		
0310	1-0230-091-	PART-TIME CERTIFICATED-ILR	HR			3,500					
0320	1-0249-143-	PART-TIME CLERICAL				16,700	7,500	29,500	7,500	36,498	12,531
0330		TOTAL UNCLASSIFIED				1,409,148	1,515,779	1,118,080	1,615,000	1,611,056	827,631
0340	1-0249-348-	SALARY SAVINGS - TURNOVER				-105,000	-105,000	-90,300			
0350	1-0249-347-	SALARY SAVINGS-STAFF ADJ									
0360		PREVIOUS EXPERIENCE									
0370		TOTAL SALARIES		1652.531	1787.44	34,977,209	31,112,333	30,061,478	31,109,182	30,772,320	14,751,350
0380		SUPPLIES									
0390		PREPARED MATERIALS									
0400	1-0210-202-	ART				3,910	3,330	3,336		2,283	382
0410	1-0212-202-	BUSINESS EDUCATION				7,400	6,881	7,431		3,300	1,110
0420	1-0211-202-	DISTRIBUTIVE ED.				4,118	3,678	3,923		1,510	1,411
0430	1-0213-202-	DRIVER EDUCATION				8,020	7,515	7,362		3,288	1,751
0440	1-0214-202-	ENGLISH				9,119	8,120	8,894		4,163	2,711
0450	1-0215-202-	FOREIGN LANGUAGE				32,343	29,313	30,260		20,103	12,156
0460	1-0216-202-	GUIDANCE				2,752	2,430	2,813		732	88
0470	1-0217-202-	HOME ECONOMICS				8,641	7,430	7,564		5,679	3,351
0480	1-0218-202-	INDUSTRIAL EC.				5,940	4,638	4,664		2,159	1,632
0490	1-0223-202-	MATHEMATICS				3,967	3,545	3,833		1,760	1,509
0500	1-0221-202-	MUSIC				5,659	4,873	4,466		1,652	954
0510	1-0222-202-	HEALTH & PHY. ED.				5,593	4,631	4,577		1,617	402
0520	1-0223-202-	SCIENCE - GENERAL				5,418	2,645	2,559		2,819	1,520

DIVISION OF PLANNING AND LONG RANGE DEVELOPMENT
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milwaukee public schools

ORGANIZATION CHART